REGISTERED CHARITY NUMBER: 505575

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2026

for

Evesham Arts Association

Attwoods
Chartered Certified Accountants
90-92 High Street
Evesham
Worcestershire
WR11 4EU

Evesham Arts Association

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Evesham Arts Association

Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505575

Principal address

45 Hawser Road
Tewkesbury
Gloucestershire
GL20 7FA

Trustees

M W Robinson
C T G Bloomfield
N J Cartwright
K A Norledge
Mrs H M Hanlon
P Hanlon
D Westbury
R Jackson
A C Mould

Independent Examiner

Attwoods
Chartered Certified Accountants
90-92 High Street
Evesham
Worcestershire
WR11 4EU

Approved by order of the board of trustees on .....16/08/26..... and signed on its behalf by:

M Robinson
.....
Trustee

Independent Examiner's Report to the Trustees of Evesham Arts Association

Independent examiner's report to the trustees of Evesham Arts Association
I report to the charity trustees on my examination of the accounts of Evesham Arts Association (the Trust) for the year ended 31 March 2026.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Karen Williams, FCCA
The Association of Chartered Certified Accountants

Attwoods
Chartered Certified Accountants
90-92 High Street
Evesham
Worcestershire
WR11 4EU

Date: .....

Evesham Arts Association

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	**31.3.26 Unrestricted fund £**	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	**41,435**	35,119
Investment income	3	**472**	552
Total		**41,907**	35,671
EXPENDITURE ON			
Raising funds	4	**34,003**	28,023
Other		**5,896**	6,575
Total		**39,899**	34,598
NET INCOME		**2,008**	1,073
RECONCILIATION OF FUNDS			
Total funds brought forward		**49,418**	48,345
TOTAL FUNDS CARRIED FORWARD		**51,426**	49,418

The notes form part of these financial statements

Evesham Arts Association

Balance Sheet
31 March 2026

	Notes	**31.3.26 Unrestricted fund £**	31.3.25 Total funds £
FIXED ASSETS			
Intangible assets	7	**3,705**	3,744
Tangible assets	8	**616**	652
		4,321	4,396
CURRENT ASSETS			
Debtors	9	**718**	775
Cash at bank		**70,677**	67,715
		71,395	68,490
CREDITORS			
Amounts falling due within one year	10	**(24,290)**	(23,468)
NET CURRENT ASSETS		**47,105**	45,022
TOTAL ASSETS LESS CURRENT LIABILITIES		**51,426**	49,418
NET ASSETS		**51,426**	49,418
FUNDS	11		
Unrestricted funds		**51,426**	49,418
TOTAL FUNDS		**51,426**	49,418

The financial statements were approved by the Board of Trustees and authorised for issue on .....16/08/26..... and were signed on its behalf by:

M Robinson
.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Advertising income	**150**	320
Subscriptions	**92**	62
Box office & live events	**41,193**	34,737
	41,435	35,119

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	**472**	552

4. RAISING FUNDS

Investment management costs

	31.3.26	31.3.25
	£	£
Professional & insurance	**678**	708

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	35,119
Investment income	552
Total	35,671
EXPENDITURE ON	
Raising funds	28,023
Other	6,575
Total	34,598
NET INCOME	1,073

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	48,345
TOTAL FUNDS CARRIED FORWARD	49,418

7. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2025 and 31 March 2026	**3,900**
AMORTISATION	
At 1 April 2025	**156**
Charge for year	**39**
At 31 March 2026	**195**
NET BOOK VALUE	
At 31 March 2026	**3,705**
At 31 March 2025	3,744

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2025	**1,025**
Additions	**199**
At 31 March 2026	**1,224**
DEPRECIATION	
At 1 April 2025	**373**
Charge for year	**235**
At 31 March 2026	**608**
NET BOOK VALUE	
At 31 March 2026	**616**
At 31 March 2025	652

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other debtors	**60**	-
Prepayments	**658**	775
	718	775

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	**24,290**	23,468

11. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	**49,418**	**2,008**	**51,426**
TOTAL FUNDS	**49,418**	**2,008**	**51,426**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**41,907**	**(39,899)**	**2,008**
TOTAL FUNDS	**41,907**	**(39,899)**	**2,008**

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	48,345	1,073	49,418
TOTAL FUNDS	48,345	1,073	49,418

continued...

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,671	(34,598)	1,073
TOTAL FUNDS	35,671	(34,598)	1,073

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	48,345	3,081	51,426
TOTAL FUNDS	48,345	3,081	51,426

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,578	(74,497)	3,081
TOTAL FUNDS	77,578	(74,497)	3,081

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Evesham Arts Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Other trading activities		
Advertising income	**150**	320
Subscriptions	**92**	62
Box office & live events	**41,193**	34,737
	41,435	35,119
Investment income		
Deposit account interest	**472**	552
Total incoming resources	**41,907**	35,671
EXPENDITURE		
Other trading activities		
Venue hire charges	**3,111**	2,049
Commission paid & booking fees	**-**	68
Box office & live events	**30,214**	24,585
	33,325	26,702
Investment management costs		
Professional & insurance	**678**	708
Support costs		
Management		
Telephone & website	**530**	617
Postage and stationery	**12**	-
Advertising	**1,526**	2,614
Computer expenses	**706**	654
Subsistence	**85**	205
	2,859	4,090
Finance		
Card charges	**793**	1,179
Other		
Computer software	**39**	39
Fixtures and fittings	**235**	205
	274	244
Governance costs		
Accountancy and Sage fees	**1,970**	1,675
Total resources expended	**39,899**	34,598
Net income	**2,008**	1,073